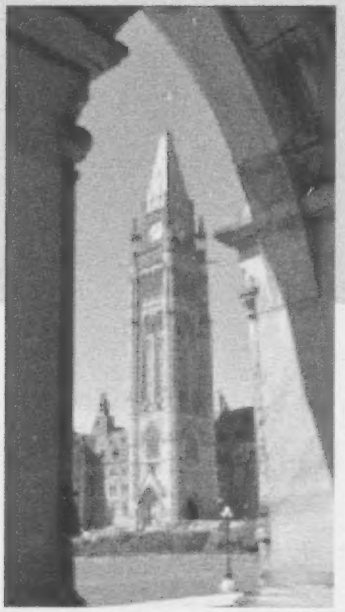


Spring 2018

Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada

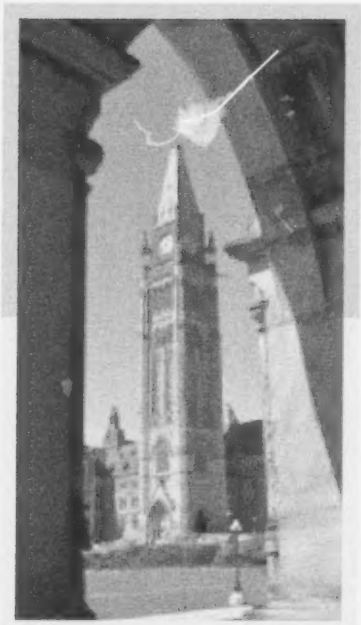
Independent Auditor's Report

REPORT 2

Canada's Preparedness to Implement the United Nations' Sustainable Development Goals

Office of the Auditor General of Canada

Bureau du vérificateur général du Canada



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REPORT 2

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Performance audit reports

This report presents the results of a performance audit conducted by the Office of the Auditor General of Canada under the authority of the *Auditor General Act*.

A performance audit is an independent, objective, and systematic assessment of how well government is managing its activities, responsibilities, and resources. Audit topics are selected based on their significance. While the Office may comment on policy implementation in a performance audit, it does not comment on the merits of a policy.

Performance audits are planned, performed, and reported in accordance with professional auditing standards and Office policies. They are conducted by qualified auditors who

- establish audit objectives and criteria for the assessment of performance,
- gather the evidence necessary to assess performance against the criteria,
- report both positive and negative findings,
- conclude against the established audit objectives, and
- make recommendations for improvement when there are significant differences between criteria and assessed performance.

Performance audits contribute to a public service that is ethical and effective and a government that is accountable to Parliament and Canadians.

The Report is available on our website at www.oag-bvg.gc.ca.

Ce document est également publié en français.

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Table of Contents

Introduction 1

Background 1

Focus of the audit 6

Findings, Recommendations, and Responses 7

Governance for the United Nations' 2030 Agenda for Sustainable Development 7

Canada lacked a federal governance structure and a plan to implement the 2030 Agenda 7

Departmental actions 15

Lead federal organizations did not analyze the extent to which their policies and programs could contribute to the 2030 Agenda's targets and goals 15

Data framework for measuring results 21

Statistics Canada developed a data framework for the global indicators, but results were not yet available 21

Conclusion 24

Subsequent Event 25

About the Audit 26

List of Recommendations 30

Appendix 34

Summary assessment of Canada's preparedness to implement the United Nations' 2030 Agenda for Sustainable Development 34

Introduction

Background

The 2030 Agenda for Sustainable Development

2.1 In September 2015, the 193 member states of the General Assembly of the United Nations, including Canada, unanimously adopted the resolution "Transforming our world: the 2030 Agenda for Sustainable Development." The 2030 Agenda contains 17 aspirational goals for achieving social, economic, and environmental sustainable development worldwide. These sustainable development goals aim, for example, to eradicate global poverty, achieve gender equality, foster economic growth, protect the environment, and build effective, accountable, and transparent institutions (Exhibit 2.1).

Exhibit 2.1 **The 17 sustainable development goals of the United Nations' 2030 Agenda for Sustainable Development**

1 NO POVERTY
2 ZERO HUNGER
3 GOOD HEALTH AND WELL-BEING
4 QUALITY EDUCATION
5 GENDER EQUALITY
6 CLEAN WATER AND SANITATION
8 DECENT WORK AND ECONOMIC GROWTH
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
10 REDUCED INEQUALITIES
12 RESPONSIBLE CONSUMPTION AND PRODUCTION
13 CLIMATE ACTION
14 LIFE BELOW WATER
15 LIFE ON LAND
16 PEACE, JUSTICE AND STRONG INSTITUTIONS
17 PARTNERSHIPS FOR THE GOALS
SUSTAINABLE DEVELOPMENT GOALS

Source: United Nations

2.2 The 2030 Agenda recognizes that implementing the sustainable development goals should respect national priorities and policies. This means that each government should set its own national targets, guided by the level of ambition of the global targets. The successful implementation of the sustainable development goals will require a broad and inclusive participation from all levels of government and society until 2030.

2.3 Even though Canada is a developed country, it still has significant challenges in many areas covered by the sustainable development goals. Here are some examples from information reported by Statistics Canada, Health Canada, and Environment and Climate Change Canada:

- In 2015, almost 5 million Canadians, or one in seven people, lived in poverty. This number included over 1 million children.
- In 2014, women reported over 1.2 million violent incidents, including physical assault, sexual assault, and robbery.
- As of 31 October 2017, there were at least 100 drinking water advisories in First Nations communities that had been in place for more than a year.
- Between 1990 and 2015, Canada's greenhouse gas emissions increased by 18 percent.

2.4 The 2030 Agenda also recognizes that reviewing the progress in implementing the sustainable development goals is important. At the global level, the United Nations will review the overall progress. At the national level, the 2030 Agenda encourages each government to measure results and monitor and report on its progress in achieving national targets.

2.5 The United Nations High-level Political Forum on Sustainable Development is the main platform for reviewing the 2030 Agenda at the global level. Each year, it reviews a subset of goals. The July 2018 forum's theme, "Transformation towards sustainable and resilient societies," will focus on reviewing the sustainable development goals of clean water and sanitation (Goal 6), affordable and clean energy (Goal 7), sustainable cities and communities (Goal 11), responsible consumption and production (Goal 12), life on land (Goal 15), and partnerships for the goals (Goal 17). Canada has announced it will present its first voluntary national review report on its progress at this forum.

Characteristics of the sustainable development goals

2.6 There are several important characteristics that underpin the 17 sustainable development goals:

- **Goals are universal.** They apply to all developed and developing countries.
- **Sustainable development has three dimensions.** In addition to including the environmental dimension of sustainable development, the 2030 Agenda includes the economic and social dimensions.
- **Goals focus on the 5 Ps.** The sustainable development goals and targets focus on people, the planet, prosperity, peace, and partnership.
- **Goals are interconnected.** Each goal has several targets and indicators that are designed to measure the progress in achieving it. There are 17 interconnected goals, 169 targets, and 232 indicators. This wide scope and the many links between the goals make them integrated and indivisible. Together, they serve to ensure that sustained economic growth will not harm society or the environment.

- **Policy coherence is important.** Policy coherence entails adopting a government-wide approach for policy review and decision making. It is assessed by checking whether policies and programs reinforce or hinder each other across all sectors. It is important that policies and programs address all three dimensions of sustainable development.
- **No one should be left behind.** The 2030 Agenda requires inclusiveness so that no one is left behind. All subpopulations, particularly the poorest and the most vulnerable, should be involved and included.

Federal support for the 2030 Agenda

2.7 **Government of Canada.** The government is committed to implementing the 2030 Agenda both at home and internationally. Although the implementation will require engagement and participation from all levels of government, public and private sectors, Indigenous communities, academia, and all **civil society**, the federal government has a leadership role to play at the national and international levels. Specific federal organizations were identified to lead the preparations on behalf of the Government of Canada and were therefore included in our audit.

2.8 **Privy Council Office.** As a central agency, the Privy Council Office challenges, provides guidance and advice to, and facilitates action by other federal organizations. Its responsibility has been to contribute to the development of an appropriate governance structure to facilitate policy development and help implement the 2030 Agenda.

2.9 Five federal organizations coordinated efforts to develop governance and oversee Canada's preparations to implement the 2030 Agenda:

- **Employment and Social Development Canada.** This department is responsible for preparing Canada's Poverty Reduction Strategy and is positioned to address the economic and social dimensions of the sustainable development goals.
- **Environment and Climate Change Canada.** This department is responsible for developing the Federal Sustainable Development Strategy, which is a primary vehicle for sustainable development planning and reporting by the federal government.
- **Global Affairs Canada.** This department is responsible for the international implementation of the 2030 Agenda. It was responsible for managing Canada's international assistance in implementing the United Nations' Millennium Development Goals.
- **Indigenous and Northern Affairs Canada.** This department is responsible for supporting Indigenous peoples and the North in the implementation of the sustainable development goals that are directly linked to the department's mandate.

Civil society—Part of society composed of non-profit associations that operate independently of the government.

- **Status of Women Canada.** This agency is responsible for monitoring the federal government's actions to achieve the sustainable development goal of gender equality (Goal 5).

2.10 **Statistics Canada.** Statistics Canada's role is to produce statistical information and data pertinent to the three dimensions of sustainable development in relation to the global sustainable development goals.

2.11 **Shared jurisdiction.** Jurisdiction for many issues covered by the 2030 Agenda, such as agriculture and health, is shared with other levels of government, while jurisdiction for other issues, such as education, is provincial. Therefore, to achieve the sustainable development goals, the federal government would be expected to consult and engage early on with Canadian provinces and territories to develop its approach to implementation. This would also be important to ensure that federal efforts are consistent with those of other levels of government. Widespread stakeholder involvement—including the public, the private sector, non-governmental organizations, and academia—will be important to ensure that no one is left behind.

2.12 **Petition.** During our audit, we noted stakeholder interest in the 2030 Agenda. We received a **petition** that sought responses from 17 federal organizations to a number of questions on the steps Canada was taking to implement the 2030 Agenda (Exhibit 2.2).

Exhibit 2.2 **A petition regarding Canada's progress in implementing the United Nations' 2030 Agenda for Sustainable Development**

In September 2017, the Commissioner of the Environment and Sustainable Development received a petition (number 410) asking questions about Canada's progress in meeting the country's commitments for the United Nations' 2030 Agenda for Sustainable Development. The British Columbia Council for International Cooperation asked for clarification on federal leadership roles in implementing and reporting on 2030 Agenda progress, and for data on measures taken to date and planned in this area.

The petition asked how the Canadian public, civil society organizations, subnational decision makers, and youth would be engaged in terms of achieving, measuring, and reporting on Canada's progress regarding the goals. The petition also asked if there would be any dedicated programs or initiatives to showcase Canadian leadership as a whole and at the department level.

Responses are available on the Office of the Auditor General of Canada's website.

Source: Petition received by the Commissioner of the Environment and Sustainable Development from the British Columbia Council for International Cooperation

Petition—Since 1996, the Auditor General of Canada has received petitions from Canadians on issues involving environmental matters in the context of sustainable development, in accordance with section 22(1) of the *Auditor General Act*. The process is an opportunity to directly request information and answers from federal ministers.

Auditing Canada's preparedness for the 2030 Agenda

2.13 Audit institutions in over 80 countries, including Canada, are working to determine how prepared governments are to implement the 2030 Agenda.

2.14 The International Organization of Supreme Audit Institutions is an umbrella organization for national government audit offices. With its long-standing record of collaborating on and supporting the United Nations' initiatives, this international organization has adopted a common approach that auditors can use to assess their governments' preparedness to implement the 2030 Agenda. This approach includes seven essential steps for preparing for the 2030 Agenda's implementation. For this audit, the Office of the Auditor General of Canada, through the Commissioner of the Environment and Sustainable Development, decided to follow this approach and adapted it for the Canadian context (Exhibit 2.3).

Exhibit 2.3 **Common approach to determine whether governments are prepared to implement the United Nations' 2030 Agenda for Sustainable Development**

Source: Adapted from the International Organization of Supreme Audit Institutions' seven-step model to assess governmental preparedness for sustainable development goals

2.15 Audits of whether governments are prepared to implement the 2030 Agenda are meant to help develop effective, accountable, and transparent institutions in line with the goal of peace, justice, and strong

institutions (Goal 16). The audits are also intended to provide an authoritative, independent voice on the challenges facing the global community as it plans to implement the sustainable development goals and report on progress leading up to 2030.

Focus of the audit

2.16 This audit focused on whether the Government of Canada was prepared to implement the United Nations' 2030 Agenda for Sustainable Development.

2.17 Our audit included seven organizations. Five were identified to lead the preparations to implement the 2030 Agenda on behalf of the Government of Canada, and two others were significant contributors. The organizations included in our audit were

- Employment and Social Development Canada (lead),
- Environment and Climate Change Canada (lead),
- Global Affairs Canada (lead),
- Indigenous and Northern Affairs Canada (lead),
- Status of Women Canada (lead),
- the Privy Council Office, and
- Statistics Canada.

2.18 This audit is important because it provides a baseline from which to measure the federal government's progress in implementing the 2030 Agenda and achieving the sustainable development goals in future audit work. Federal leadership and cooperation with other levels of government and Canadians are needed to achieve the economic, social, and environmental dimensions of the sustainable development goals. A plan and a system to measure, monitor, and report on the progress in achieving the goals are essential in order for Canada to fulfill its commitments to Canadians and the United Nations.

2.19 We did not examine actions by other levels of government (provincial, territorial, and municipal) to implement the 2030 Agenda.

2.20 More details about the audit objective, scope, approach, and criteria are in **About the Audit** at the end of this report (see pages 26–29).

Findings, Recommendations, and Responses

Governance for the United Nations' 2030 Agenda for Sustainable Development

Canada lacked a federal governance structure and a plan to implement the 2030 Agenda

Overall message ➔

2.21 Overall, we found that the Government of Canada had not developed a formal approach to implement the 2030 Agenda and the sustainable development goals. The five federal organizations identified to lead the 2030 Agenda preparations worked together with the Privy Council Office after the adoption of the 2030 Agenda to begin preparing a national approach. However, despite some specific action at the departmental level, there was still no federal governance structure based on clearly articulated departmental roles and responsibilities by November 2017. We found no communication plan and no engagement strategy on how to include other levels of government and Canadians in a national dialogue on the 2030 Agenda. We also found no implementation plan or system to measure, monitor, and report on the progress in achieving the goals.

2.22 This finding matters because clear federal leadership and a governance structure will be required to manage the federal response and coordinate a national approach with other levels of government and Canadians. Consulting widely and engaging other levels of government and all Canadians on the 2030 Agenda are important to enhance commitment and participation and to ensure that the needs of the poorest, most vulnerable, and furthest behind will be heard and met. A plan to implement action across sectors that includes contributions from other levels of government and relevant stakeholders, and a system to measure, monitor, and report on national progress, are essential to achieve the sustainable development goals.

2.23 Our analysis supporting this finding presents what we examined and discusses the following topics:

- Narrow interpretation of sustainable development
- No federal governance structure
- Limited national consultation and engagement
- No national implementation plan and few national targets
- No system to measure, monitor, and report on national targets

Recommendations

2.24 Our recommendations in this area of examination appear at paragraphs 2.32, 2.37, and 2.45.

Analysis to support this finding

2.25 **What we examined.** We examined the federal responsibility for sustainable development and whether legislation supported implementing the economic, social, and environmental dimensions of sustainable development. We also looked at whether the Privy Council Office, in cooperation with the five lead organizations, had prepared an approach to implement the 2030 Agenda. This approach would include

- a federal governance structure to manage decision making;
- a strategy or plan to consult with and engage other levels of government and Canadians on a national approach to the 2030 Agenda;
- national targets and an implementation plan to achieve them; and
- a system to measure, monitor, and report on progress in achieving national targets.

2.26 **Narrow interpretation of sustainable development.** With respect to the first step of the preparation process ("Commitment and Responsibility"), the Government of Canada made a clear commitment in 2015 to implement the 2030 Agenda. The Prime Minister reinforced this commitment in September 2017 at the General Assembly of the United Nations, explaining that "the sustainable development goals are as meaningful in Canada as they are everywhere else in the world."

2.27 Achieving the 2030 Agenda will require the concurrent implementation of the economic, social, and environmental dimensions of sustainable development. As the federal lead since 2008 for sustainable development under the *Federal Sustainable Development Act*, Environment and Climate Change Canada must prepare a Federal Sustainable Development Strategy every three years.

2.28 We found that the 2016–2019 strategy, published the year after Canada agreed to the 2030 Agenda, was inconsistent with the commitment to implement all dimensions of the 2030 Agenda, as the strategy focused largely on environmental sustainability and less on economic and social sustainability.

2.29 **No federal governance structure.** With respect to the second step of the preparation process ("Establishing Governance"), we found that the government had no federal governance structure to manage the implementation. However, we found that some activities had occurred to prepare for the implementation:

- An informal interdepartmental committee of directors general had been meeting since 2016 to start preparing an approach to implement the 2030 Agenda. In addition, deputy ministers and assistant deputy ministers met to review the approach proposed by the directors general. However, we found that the committee had no formal terms of reference, nor were there official minutes or records of decisions taken to document how to move forward on the 2030 Agenda.
- Global Affairs Canada matched the 17 sustainable development goals with departmental priorities and mandates. This activity confirmed that current government priorities were broadly aligned with the 17 sustainable development goals.
- The Privy Council Office identified five organizations to lead the preparations to implement the 2030 Agenda. However, there was no detailed analysis to determine whether some goals were not covered by the mandates and priorities of these five lead organizations.
- Although the five lead organizations were identified, we did not find evidence of mechanisms put in place to engage other federal organizations with mandates in areas crucial to the sustainable development goals. These areas included, for example, agriculture, health, infrastructure, and transport.

2.30 Despite these activities, we found that by late November 2017, the government had not established a clear lead or federal governance structure with defined roles and responsibilities to manage the 2030 Agenda's implementation.

2.31 We looked at what other countries had done to prepare for or implement the 2030 Agenda. The United Nations High-level Political Forum meets annually and provides an opportunity for countries to present their progress in implementing the sustainable development goals through voluntary national reviews. We found that by November 2017, 65 countries had submitted voluntary national reviews. Exhibit 2.4 presents information on other developed countries' progress from publicly available reports, and from answers to our questionnaires.

Exhibit 2.4 **Some countries developed governance structures**

National governance encouraging coherent policies and incorporating the environmental, economic, and social dimensions of sustainable development is essential to achieving the sustainable development goals. In four of the six countries we examined, leadership was established at the centre of government to manage the implementation of the United Nations' 2030 Agenda for Sustainable Development.

For example, in Germany, the Head of the Chancellor's Office chaired the State Secretaries' Committee for Sustainable Development, which coordinated the implementation of the 17 sustainable development goals. This committee included representatives from all ministries within the federal government. The Chancellery was also the lead agency for its national sustainable development strategy and coordinated with all federal ministries to update the strategy.

With an established institutional framework, the Government Office of Estonia was responsible for coordinating across the government, monitoring, and reporting on sustainable development. This same mechanism will be used for the implementation and monitoring of the 2030 Agenda. In December 2011, Estonia passed regulations requiring that all draft legislation be subject to a regulatory impact assessment. These impact assessments considered seven categories of impact, including economic, social, and environmental impacts.

Source: National voluntary reviews by Germany and Estonia submitted to the United Nations, 2016

2.32 **Recommendation.** The Government of Canada, as represented by the five organizations leading the 2030 Agenda preparations—Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada—in consultation with the Privy Council Office, should develop and communicate a governance structure to manage the implementation of the United Nations' 2030 Agenda for Sustainable Development. The governance structure should establish a clear lead and articulate the roles, responsibilities, and accountabilities of other responsible and accountable federal organizations.

The five organizations' response. *Agreed. Given the comprehensive and integrated nature of the United Nations' 2030 Agenda for Sustainable Development, Canada recognizes that the successful implementation of the 2030 Agenda at home and abroad will require a whole-of-government approach.*

Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, as well as the Privy Council Office and Statistics Canada, are collaborating through an existing inter-departmental working group and steering committee on the development of an approach to guide the Government of Canada's implementation of the 2030 Agenda. This approach will include and clearly communicate a governance structure that establishes roles, responsibilities, and accountabilities, as appropriate. The governance structure will seek to build on existing mechanisms, wherever possible and appropriate.

2.33 **Limited national consultation and engagement.** The third step of the preparation process ("Engaging and Consulting") requires the participation of many stakeholders. Because of the 2030 Agenda's wide scope, federal organizations, other levels of government, and Canadians all have a role to play in achieving the 2030 Agenda. This widespread participation is important, for example, for the goals related to poverty, health, and agriculture, which involve shared jurisdictions.

2.34 We found that the five organizations leading the 2030 Agenda preparations had not developed a comprehensive communication plan and engagement strategy to raise awareness of the 2030 Agenda and consult and engage other levels of government and Canadians.

2.35 We found that, despite the lack of strategy or plan, all lead organizations had initiated consultations during summer 2017 with a shortlist of key stakeholders. These consultations targeted civil society organizations, not-for-profit organizations, academia, one municipality, and some private-sector companies. Each organization gathered the stakeholders' views on how it should prepare for and implement the 2030 Agenda. For example, Environment and Climate Change Canada's consultations aimed to gather views on challenges and priorities that should be given to specific sustainable development goals.

2.36 We reviewed how other countries, such as Switzerland and Norway, consulted and engaged stakeholders on the 2030 Agenda, and we noted their activities (Exhibit 2.5).

Exhibit 2.5 **Some countries have consulted and engaged many stakeholders on the United Nations' 2030 Agenda for Sustainable Development**

Raising public awareness and encouraging dialogue allow countries to identify national issues. They also

- allow the public to become more involved in achieving the sustainable development goals,
- help stakeholders integrate the 2030 Agenda into their work and assist different levels of governments with implementation, and
- help to identify gaps that require attention.

In Switzerland, nine representatives from the private sector, civil society, academia, and the youth population formed an advisory group to discuss sustainable development issues. They engaged others in their respective fields to help implement the 2030 Agenda. Switzerland's Special Envoy championing the 2030 Agenda implementation also used various online tools and engagement strategies to raise awareness of the 2030 Agenda, both nationally and internationally.

Similarly, Norway held broad consultations not only with local and regional governments, but also with Indigenous peoples, civil society, academia, and the private sector.

Source: National voluntary reviews by Norway and Switzerland submitted to the United Nations, 2016

2.37 **Recommendation.** The Government of Canada, as represented by the five organizations leading the 2030 Agenda preparations—Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada—in consultation with the Privy Council Office, should establish an inclusive communication plan and engagement strategy for the federal government to raise public awareness of the United Nations' 2030 Agenda for Sustainable Development and consult and engage other levels of government and Canadians. Activity results should be reported transparently to the public and taken into account when establishing national targets and an implementation plan.

The five organizations' response. *Agreed. An open and inclusive communications and engagement plan for implementing the United Nations' 2030 Agenda for Sustainable Development is a key priority for the Government of Canada. Making progress against the sustainable development goals will require action and collaboration between governments and all stakeholders. As part of the development of an approach to guide the Government of Canada's implementation of the 2030 Agenda, Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, in collaboration with other federal entities, will establish a coordinated approach to public communications, engagement, and consultations with Canadian and international stakeholders. Stakeholders will include provinces, territories, and municipalities; civil society; the private sector; women and youth; Indigenous peoples; academia; and others.*

Departments will work collaboratively with their partners in the development of a coordinated approach, including through the integration of the sustainable development goals into communication and outreach policies and products. Existing reporting mechanisms, such as Statistics Canada's new website for reporting data on sustainable development goals, and commitments to transparent reporting will be applied to ensure the public has access to relevant information on Government of Canada activities related to the implementation of the 2030 Agenda.

2.38 **No national implementation plan and few national targets.** With respect to the fourth step of the preparation process ("Planning"), the 2030 Agenda encourages each government to set its own targets based on national context. Guidance suggests these targets be based on data and analysis. Planning is important to align a country's policies, programs, and resources with its targets; clearly define accountabilities; and provide policy coherence. In Canada, where several jurisdictions are shared, this implies working with all the provinces and territories.

2.39 We found that the federal government had not established a comprehensive set of national targets to implement the sustainable development goals. However, we found some important initiatives that

could form the basis of Canada's set of national targets. For example, the 2016–2019 Federal Sustainable Development Strategy included climate change and biodiversity targets that are considered national targets.

2.40 We also found that the federal government had no national implementation plan for the 2030 Agenda that included national targets, and the policies and programs to achieve them.

2.41 We looked at the planning process of other countries and noted the progress made by Germany and Switzerland (Exhibit 2.6).

Exhibit 2.6 **Some countries have implementation plans for the United Nations' 2030 Agenda for Sustainable Development**

Planning allows a country to coordinate its 2030 Agenda implementation and achieve national targets.

For example, Germany's sustainable development strategy served as the country's plan for implementing the 2030 Agenda. Updated every four years, this strategy provided actions to meet each goal and included indicators to measure and monitor progress. In 2016, the strategy was updated to fully integrate the sustainable development goals and show the status for each goal.

Similarly, Switzerland's Sustainable Development Strategy 2016–2019 incorporated the 17 sustainable development goals into nine key action areas, including

- the goal of responsible consumption and production (Goal 12) into the Consumption and Production action area;
- the goals of affordable and clean energy (Goal 7) and climate action (Goal 13) into the Energy and Climate action area; and
- the goals of gender equality (Goal 5), reduced inequalities (Goal 10), and peace, justice, and strong institutions (Goal 16) into the Social Cohesion and Gender Equality action area.

Within each action area, Switzerland highlighted the strategy's aim in the long term, as well as key challenges to address.

Source: National voluntary reviews by Germany and Switzerland submitted to the United Nations, 2016

2.42 **No system to measure, monitor, and report on national targets.** With respect to the fifth, sixth, and seventh steps of the preparation process ("Measuring System," "Monitoring System," and "Reporting System," respectively), we found that the federal government could not assess Canada's progress in achieving national targets. This was because there was not a comprehensive set of national targets established for the 2030 Agenda together with a system to measure, monitor, and report on results of policies and programs to implement them.

2.43 However, by November 2017, the Privy Council Office and the five lead organizations had identified systems that could be used for federal purposes. These included the system underpinning the Federal Sustainable Development Strategy and Canada's new Results and Delivery Approach.

2.44 Canada's Results and Delivery Approach focuses on delivering top government-wide priorities. For each priority, a charter sets out how relevant departments will contribute to the priority. For example, we found that Indigenous and Northern Affairs Canada developed a charter to improve relationships and outcomes with Indigenous peoples. The Department compared the indicators in its charter against the sustainable development goals with a view to better aligning its efforts.

2.45 **Recommendation.** The Government of Canada, as represented by the five organizations leading the 2030 Agenda preparations—Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada—in consultation with the Privy Council Office and Statistics Canada, should establish and communicate an implementation plan to achieve the national targets and sustainable development goals in Canada. This plan should include

- clearly defined and attributed accountabilities for involved federal organizations;
- provisions for effective cooperation with other levels of government and with relevant stakeholders;
- clear national targets;
- coherent actions, which, implemented together, will add up to achieve the national targets; and
- a system for measuring results and for monitoring and reporting on the progress in achieving national targets to the end of 2030.

The five organizations' response. *Agreed. Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, in collaboration with other federal entities, are currently collaborating to develop an approach to guide the Government of Canada's implementation of the United Nations' 2030 Agenda for Sustainable Development.*

This approach includes the consideration of how to track and report on Canada's progress in implementing the sustainable development goals, including through the integration of the goals' targets and indicators, wherever possible and appropriate, in policies, programs, and initiatives. Departments are also working to determine how best to incorporate reporting on the sustainable development goals into departmental reporting processes and results and delivery efforts. In some cases, this is already being implemented on an individual basis.

Existing data collection activities and reporting mechanisms will be leveraged and built upon in order to ensure Canada's progress in implementing the 2030 Agenda is effectively captured and transparently communicated.

Departmental actions

Lead federal organizations did not analyze the extent to which their policies and programs could contribute to the 2030 Agenda's targets and goals

Overall message

2.46 Overall, we found that Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada consulted with Canadians on specific policies and programs related to the United Nations' 2030 Agenda for Sustainable Development. However, these organizations had not analyzed the extent to which their policies and programs could contribute to achieving the 2030 Agenda's targets and goals.

2.47 This finding matters because for departments in a position to lead, consulting and engaging with other levels of government and Canadians on specific policies and programs are important to ensure that Canadians' needs are addressed. In addition, anticipating the effects of policies and programs is needed to set realistic targets and identify policy and program gaps.

2.48 Our analysis supporting this finding presents what we examined and discusses the following topics:

- Departments' consultations on specific policies and programs
- Incomplete analysis of policies and programs already in place

Context

2.49 The 2030 Agenda encourages governments to decide how specific targets should be incorporated into their strategies, planning processes, and policies. Guidance suggests that each government should assess how its priorities, policies, and programs align with the 2030 Agenda's goals and targets. Countries should also consult and analyze the extent to which policies and programs could contribute to or hinder the achievement of the 2030 Agenda's targets and goals. Policy and program gaps can then be identified and decisions made on how to modify or add new policies or programs.

2.50 The 2030 Agenda specifies targets for each of the 17 sustainable development goals. For example, the goal of no poverty (Goal 1) includes the following targets:

- By 2030, reduce by half the proportion of people living in poverty in all its dimensions, according to national definitions.

- By 2030, ensure that all men and women—in particular, the poor and vulnerable—have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology, and financial services, including microfinance.
- By 2030, build the resilience of the poor and vulnerable, and reduce their exposure and vulnerability to extreme climate-related events and other economic, social, and environmental shocks and disasters.

Recommendation

2.51 Our recommendation in this area of examination appears at paragraph 2.55.

Analysis to support this finding

2.52 **What we examined.** We examined whether each of the five organizations had the procedures and tools to consult on selected policies and programs aligned with sustainable development goals and targets. We also examined whether these organizations had identified and analyzed the extent to which existing policies and programs in their mandate areas could contribute to achieving the sustainable development targets and goals.

2.53 **Departments' consultations on specific policies and programs.** We found that the five organizations consulted with Canadians on the development of policies and programs related to the 2030 Agenda that we examined. We did not assess how effective these consultations were. Here are some examples:

- **It's Time: Canada's Strategy to Prevent and Address Gender-Based Violence.** In 2015, Status of Women Canada conducted an extensive engagement process with Canadians to gauge opinions and determine where attention should be focused regarding gender-based violence. The process involved consulting with different levels of government (federal, provincial, and territorial) and informed the development of It's Time: Canada's Strategy to Prevent and Address Gender-Based Violence, released in June 2017. The strategy is directly related to the sustainable development goal of gender equality (Goal 5).
- **Canada's Feminist International Assistance Policy.** In 2016, Global Affairs Canada conducted extensive consultations to review its international assistance. The Department consulted the Canadian public and other countries through ministerial round tables and online questionnaires. Activities focused on 2030 Agenda implementation and the sustainable development goals, with an emphasis on gender equality and empowering women and girls. Global Affairs Canada released Canada's Feminist International Assistance Policy in June 2017.

- **2016–2019 Federal Sustainable Development Strategy.** Between March and June 2016, Environment and Climate Change Canada conducted a mandatory 120-day consultation process on the draft 2016–2019 Federal Sustainable Development Strategy. The Department organized consultations with the public, non-governmental organizations, Indigenous organizations, and academia, as well as parliamentarians and provincial and territorial representatives. The strategy was tabled in Parliament in October 2016.
- **Improving child and family services in First Nations communities.** Between October 2016 and August 2017, Indigenous and Northern Affairs Canada initiated an engagement process with a view to reform the First Nations Child and Family Services program and help ensure it met the needs of First Nations children and families. The Department appointed a minister's special representative to visit each region in the country to discuss program reform ideas. First Nations arranged regional meetings to gather strategic information for the reform process. As of November 2017, the engagement process was still in progress.
- **Poverty Reduction Strategy.** Between February and September 2017, Employment and Social Development Canada organized Canada-wide consultations on how to eliminate poverty. Ministerial round tables, online town halls, and local community consultations elicited input from municipalities, universities, civil society, Indigenous peoples, not-for-profit organizations, and members of the public to discuss poverty in Canada. Ministers responsible for social services at the federal, provincial, and territorial levels of government also met to discuss improving Canada's social services. Employment and Social Development Canada told us that it intended to use this information to develop a Poverty Reduction Strategy.

2.54 **Incomplete analysis of policies and programs already in place.** We found that the five organizations did not analyze the extent to which their policies and programs could contribute to achieving the 2030 Agenda's targets and goals. However, each organization had started to identify which sustainable development goals were relevant to its mandate. These organizations started to match their policies or programs to these goals and, in a few cases, to targets and indicators (Exhibit 2.7).

Exhibit 2.7 **Each of the five organizations started to match policies and programs to the sustainable development goals relevant to its mandate**

Organization	Examples of analyses
Employment and Social Development Canada	• Matched some of its high-priority initiatives to 8 sustainable development goals, including some targets. For example, identified that changes to Canada's Old Age Security pension and the Guaranteed Income Supplement were linked to four targets under the goal of no poverty (Goal 1).
Environment and Climate Change Canada	• Matched the goals laid out in the 2016–2019 Federal Sustainable Development Strategy to 12 sustainable development goals, including some targets. For example, identified that the Federal Sustainable Development Strategy's goal on effective action on climate change was linked to three targets of the goal on climate action (Goal 13). • Began matching actions within departmental sustainable development strategies to the sustainable development goals and targets.
Global Affairs Canada	• Identified the goal of gender equality (Goal 5) as an entry point for Canada's international assistance. The United Nations' 2030 Agenda for Sustainable Development and Canada's Feminist International Assistance Policy noted that achieving gender equality would contribute to the progress on all the goals. Specifically, matched Canada's Feminist International Assistance Policy to 12 sustainable development goals, including some targets and indicators.
Indigenous and Northern Affairs Canada	• Matched a sample of its priorities with 16 sustainable development goals, including some targets. For example, identified that investments in water infrastructure were linked to the goal of clean water and sanitation (Goal 6).
Status of Women Canada	• Matched some of its initiatives to targets under the goals of gender equality (Goal 5) and peace, justice, and strong institutions (Goal 16). The 2030 Agenda noted that achieving gender equality would contribute to the progress on all the goals. Specifically, Status of Women Canada identified that its Gender-Based Analysis Plus tool was linked to these two goals. The tool assessed how diverse groups of women, men, and gender-diverse people may uniquely experience various policies and programs.

Note: Not all 17 sustainable development goals are relevant to each organization. Only those in their respective mandate areas are applicable.

Source: Documents provided by the five organizations

2.55 **Recommendation.** Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada should analyze the extent to which their policies and programs can contribute to the targets and goals of the United Nations' 2030 Agenda for Sustainable Development.

The five organizations' response. *Agreed. Canada is committed to supporting the implementation of the United Nations' 2030 Agenda for Sustainable Development and the sustainable development goals. This commitment was affirmed by the Prime Minister in his speech to the General Assembly of the United Nations in September 2017. Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, in collaboration with other federal entities, are working together to develop an approach to guide the Government of Canada's implementation of the 2030 Agenda domestically and internationally.*

Canada is already working to achieve the sustainable development goals through its domestic priorities; for example, through renewing the government's relationship with Indigenous peoples; prioritizing gender equality and the empowerment of all women and girls; investing in children and youth; reducing inequalities through efforts to grow the middle class; working to ensure a safe, clean, and sustainable environment; taking action on climate change; and investing in infrastructure. Internationally, Canada is contributing to the achievement of the sustainable development goals through the effective implementation of its new Feminist International Assistance Policy, the advancement of its progressive trade agenda, and the second National Action Plan on Women, Peace and Security.

As part of the government's commitment to the implementation of the 2030 Agenda, Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada are examining how and to what extent their respective policies and programs will contribute to the 2030 Agenda goals, targets, and indicators.

Employment and Social Development Canada's response. *Agreed. Employment and Social Development Canada has taken measures to assess how existing policies align with the sustainable development goals. For example, the Canada child benefit provides increased support for low- to middle-income families with children. In support of the goal of no poverty (Goal 1), it was estimated that the Canada child benefit would lift approximately 300,000 children out of poverty. In 2016, the government also increased the Guaranteed Income Supplement, benefiting nearly 900,000 seniors, including 13,000 seniors who have been lifted out of poverty.*

Additionally, in support of Goal 1, the Government of Canada, in consultation with stakeholders, is developing a Canadian Poverty Reduction Strategy that will align and support existing provincial and municipal poverty reduction strategies. In support of the goal of sustainable cities and communities (Goal 11), the Government of Canada has developed Canada's first-ever National Housing Strategy through

consultations with Canadians from all walks of life. Setting clear goals, the strategy aims to remove 530,000 Canadians from housing need and reduce chronic homelessness by 50 percent over the next decade.

Environment and Climate Change Canada's response. *Agreed. Environment and Climate Change Canada, in collaboration with other implicated federal departments, will assess how and to what extent its policies and programs will contribute to the goals, targets, and indicators of the United Nations' 2030 Agenda for Sustainable Development. Noting that there is already considerable alignment between the sustainable development goals and the Department's programs, policies, and services through the Federal Sustainable Development Strategy, Environment and Climate Change Canada will continue to collaborate with all levels of government and a cross-section of partners and stakeholders to support the implementation of the 2030 Agenda.*

Global Affairs Canada's response. *Agreed. Global Affairs Canada has already taken measures to assess how its policies and programs align with the sustainable development goals. For example, Canada's International Assistance Policy, which is based on an extensive consultation with stakeholders, addresses a significant number of the goals. Canada is also contributing to the achievement of the goals through the advancement of its progressive trade agenda and the implementation of its foreign policy agenda.*

Indigenous and Northern Affairs Canada's response. *Agreed. Indigenous and Northern Affairs Canada, in collaboration with other implicated federal departments, will assess how and the extent to which its policies and programs will contribute to the goals, targets, and indicators of the United Nations' 2030 Agenda for Sustainable Development. The Department notes that there is already considerable alignment between the sustainable development goals and the Department's programs, policies, and services. In addition, many program reforms are currently taking place in First Nations education and child and family services, which will contribute to the implementation of the 2030 Agenda.*

Status of Women Canada's response. *Agreed. Status of Women Canada, in collaboration with other implicated federal departments, will assess how and to what extent its policies and programs can contribute to the goals, targets, and indicators of the United Nations' 2030 Agenda for Sustainable Development. Status of Women Canada noted that there is already considerable alignment between the sustainable development goals and its role in further developing the federal government's capacity to conduct Gender-Based Analysis Plus at all stages of policy development and program delivery. Status of Women Canada will continue to collaborate with all levels of government and a cross-section of partners and stakeholders to support the implementation of the 2030 Agenda.*

Data framework for measuring results

Statistics Canada developed a data framework for the global indicators, but results were not yet available

Overall message

2.56 Overall, we found that Statistics Canada developed an appropriate framework to collect data that will be used to measure Canada's results against the United Nations' 232 global indicators. The framework provides a basis for decisions on what data to collect. Results were not yet available at the time of our audit. We also found that Statistics Canada was developing an online portal, expected by spring 2018, to share Canadian results on the global indicators. Statistics Canada had identified possible sources of data to report on 68 percent of the global indicators by November 2017.

2.57 This finding matters because a framework in which global indicators are defined and information on data is organized is essential to measure Canada's performance on the global indicators. Without Statistics Canada's validation of Canada's global indicator data, the United Nations' reports could inaccurately depict Canada's performance.

2.58 Our analysis supporting this finding presents what we examined and discusses the following topics:

- Data framework developed
- Canadian data portal in progress

Context

2.59 Each of the 17 sustainable development goals has several targets, with one or more indicators assigned to each target. An indicator is a single measure, most often expressed in quantitative terms. Indicators rely on consistent data collection and are used to measure progress over time against baselines. For example, one of the indicators for measuring poverty is the proportion of the population living below the established poverty line for that country.

2.60 In March 2017, the United Nations finalized and agreed on the 2030 Agenda's set of 232 global indicators. Each country's statistical office is to collect data based on the set of agreed-on global indicators and report to the United Nations annually. In Canada, Statistics Canada holds this responsibility. The United Nations monitors worldwide progress in implementing the 17 sustainable development goals on the basis of these global indicators. The results are included in the United Nations' annual progress report.

Recommendations

2.61 We made no recommendations in this area of examination.

Analysis to support this finding

2.62 **What we examined.** We examined whether Statistics Canada prepared a data framework to measure Canada's results on the global indicators. A framework provides a basis for decisions on what data to collect.

2.63 **Data framework developed.** Statistics Canada is a member of the United Nations Inter-agency Expert Group on Sustainable Development Goal Indicators. As such, we found that Statistics Canada took early action to develop a data framework to collect Canadian data on the 232 global indicators. Such a framework helps define, characterize, and organize information about data that needs to be collected and helps identify sources for data.

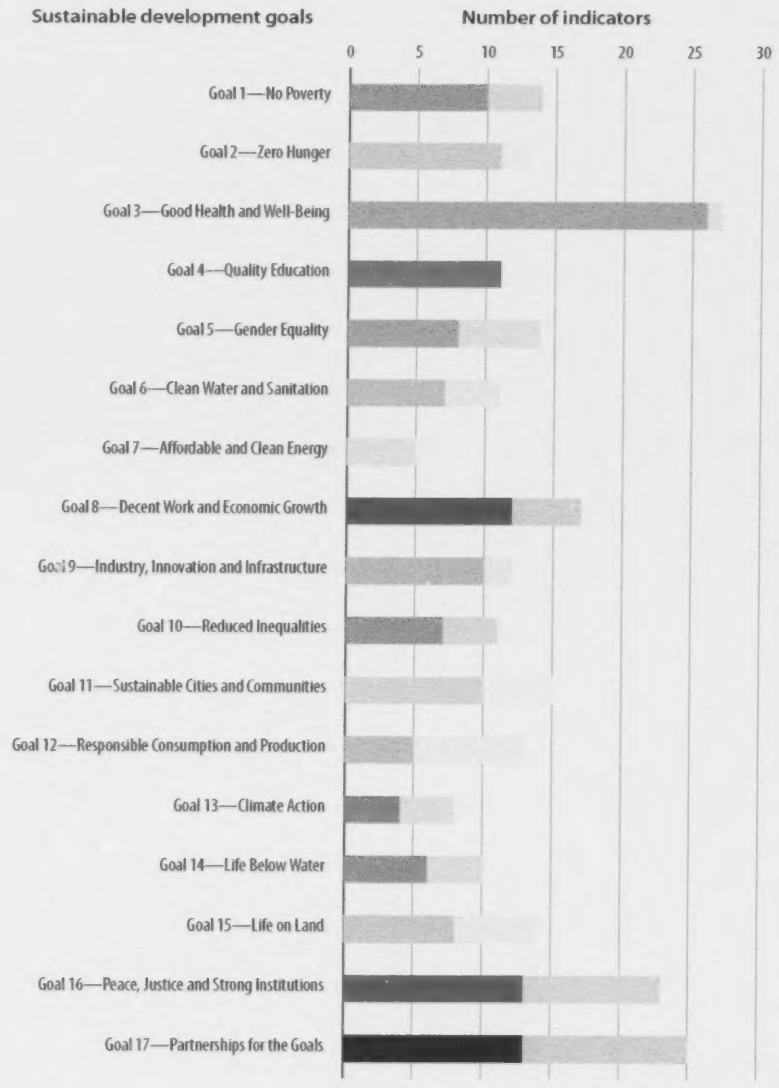
2.64 Other developed countries had also made progress in preparing their data frameworks (Exhibit 2.8).

Exhibit 2.8 **Some countries have identified indicators and baselines to measure results and monitor progress**

Establishing key indicators and identifying baselines are essential to measuring progress in achieving the sustainable development goals. For example, Switzerland's sustainable development monitoring system, MONET, in place since 2003, will be used to measure progress against the sustainable development goals. Its baseline assessment identified how national targets aligned with global targets and where the gaps were. As a result, Switzerland's Federal Statistical Office identified additional national indicators to complement MONET. Similarly, France identified national indicators that contributed to the global indicators. Following this analysis, France planned to hold consultations with producers of official statistics before selecting the relevant indicators to monitor the implementation of the sustainable development goals and proposing additional indicators, where necessary.
Sources: National voluntary reviews by Switzerland and France submitted to the United Nations, 2016, and the 2030 Agenda for Sustainable Development: How is France doing? (May 2017)

2.65 We found that Statistics Canada consulted with federal organizations and relevant stakeholders. It gathered information by goal and target on data availability and associated gaps for the global indicators. Using this framework, Statistics Canada had identified possible sources of data for 68 percent of the global indicators by November 2017 (Exhibit 2.9). However, reporting on global indicators was not yet available because the data identified had not been gathered from the original sources or compiled in the Canadian data portal under development.

Exhibit 2.9 **Statistics Canada identified possible data sources for 68 percent of the global indicators of the United Nations' 2030 Agenda for Sustainable Development**



Legend:

- Light portions of bars refer to the total number of indicators within a sustainable development goal.
- Dark portions of bars refer to the number of indicators for which possible data sources have been identified.

Source: Adapted from Statistics Canada documents

2.66 **Canadian data portal in progress.** Statistics Canada told us that it was developing an online data portal where validated data on Canada's progress on the global indicators would be available. Statistics Canada expected that the data portal would be ready in spring 2018, and that other federal departments would be able to contribute data. Statistics Canada anticipated that anyone would be able to access the data. For example, the United Nations could access the Canadian data on the global indicators for its annual progress reports on the 2030 Agenda.

Conclusion

2.67 We concluded that the Government of Canada, as represented by Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, Status of Women Canada, and the Privy Council Office, was not adequately prepared to implement the United Nations' 2030 Agenda for Sustainable Development.

2.68 The Government of Canada made a clear commitment to implement the 2030 Agenda and took some action at the departmental level. However, at the end of our audit, there was no governance structure and limited national consultation and engagement on the 2030 Agenda. There was no implementation plan with a system to measure, monitor, and report on progress nationally. Statistics Canada had developed a data framework to measure results on the 232 global indicators. However, results were not available because the data had not yet been compiled. A summary of our assessment is in the Appendix.

Subsequent Event

2.69 On 27 February 2018, the Government of Canada published Budget 2018, which proposes to provide $49.4 million over 13 years, starting in 2018–2019, to establish a Sustainable Development Goals Unit and to fund monitoring and reporting activities by Statistics Canada.

- The Sustainable Development Goals Unit will enable better coordination among all levels of government, civil society, the private sector, Indigenous peoples, and other relevant stakeholders on Canada's efforts to achieve the 2030 Agenda for Sustainable Development.
- Support for Statistics Canada's monitoring and reporting activities will ensure that Canada's domestic and international efforts to achieve the sustainable development goals are captured, and that no one is left behind.

2.70 Budget 2018 also proposes to provide up to $59.8 million over 13 years, starting in 2018–2019, from existing departmental resources, for programming to support the implementation of the sustainable development goals.

About the Audit

This independent assurance report was prepared by the Office of the Auditor General of Canada on the federal preparedness to implement the United Nations' 2030 Agenda for Sustainable Development. Our responsibility was to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government's management of resources and programs, and to conclude on whether the level of preparedness to implement the 2030 Agenda complied in all significant respects with the applicable criteria.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard for Assurance Engagements (CSAE) 3001—Direct Engagements set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook—Assurance.

The Office applies Canadian Standard on Quality Control 1 and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we have complied with the independence and other ethical requirements of the relevant rules of professional conduct applicable to the practice of public accounting in Canada, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from entity management:

- confirmation of management's responsibility for the subject under audit;
- acknowledgement of the suitability of the criteria used in the audit;
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided; and
- confirmation that the audit report is factually accurate.

Audit objective

The objective of this audit was to determine whether the Government of Canada, as represented by the selected federal organizations, was prepared to implement the United Nations' 2030 Agenda for Sustainable Development.

Scope and approach

Seven federal organizations participated in the preparations to implement the United Nations' 2030 Agenda for Sustainable Development. Five organizations were identified as leads responsible for preparing to implement the sustainable development goals:

- Employment and Social Development Canada,
- Environment and Climate Change Canada,
- Global Affairs Canada,

- Indigenous and Northern Affairs Canada, and
- Status of Women Canada.

Two other organizations played essential roles:

- the Privy Council Office (central agency), and
- Statistics Canada (national statistical office).

During our audit, we conducted interviews with department and agency officials and reviewed documents they provided. We based our interviews on a questionnaire adapted in each case to the roles and responsibilities of each organization in relation to the 2030 Agenda.

In addition, we collected information from publicly available sources and, where possible, administered a questionnaire to officials from five member countries of the Organisation for Economic Co-operation and Development.

Criteria

Criteria	Sources
To determine whether the Government of Canada, as represented by the selected federal organizations, was prepared to implement the United Nations' 2030 Agenda for Sustainable Development, we used the following criteria:	
There is a recognition of federal responsibility for sustainable development as described in the 2030 Agenda.	• Transforming our world: the 2030 Agenda for Sustainable Development, United Nations, 2015
Lead departments have effective procedures and tools to ensure inclusiveness, build public awareness, engage other levels of government, and encourage dialogue on the sustainable development goals.	• Transforming our world: the 2030 Agenda for Sustainable Development, United Nations, 2015 • Policy on Communications and Federal Identity, Treasury Board, 2016 • *Federal Sustainable Development Act* • Federal Sustainability for Future Generations—A Report Following an Assessment of the *Federal Sustainable Development Act*: Report of the Standing Committee on Environment and Sustainable Development, House of Commons of Canada, 2016 • National voluntary reviews by Organisation for Economic Co-operation and Development countries submitted to the High-level Political Forum on Sustainable Development, United Nations

Criteria	Sources
To determine whether the Government of Canada, as represented by the selected federal organizations, was prepared to implement the United Nations' 2030 Agenda for Sustainable Development, we used the following criteria: (continued)	
There is a whole-of-government governance model for the implementation of the sustainable development goals involving collaboration between the Privy Council Office and lead departments.	• Directive on Results, Treasury Board, 2016 • Companion Guide: The Development of Results-based Management and Accountability Frameworks for Horizontal Initiatives, Treasury Board of Canada Secretariat, 2002 • Transforming our world: the 2030 Agenda for Sustainable Development, United Nations, 2015 • Departmental Plan 2017–18, Global Affairs Canada • Federal Sustainability for Future Generations—A Report Following an Assessment of the *Federal Sustainable Development Act*: Report of the Standing Committee on Environment and Sustainable Development, House of Commons of Canada, 2016 • National voluntary reviews by Organisation for Economic Co-operation and Development countries submitted to the High-level Political Forum on Sustainable Development, United Nations
Lead departments have identified the programs, policies, or services to achieve the sustainable development goals and related targets.	• Directive on Results, Treasury Board, 2016 • Transforming our world: the 2030 Agenda for Sustainable Development, United Nations, 2015 • Guide for the Development of Results-based Management and Accountability Frameworks, Treasury Board of Canada Secretariat, 2001 • Policy on the Management of Projects, Treasury Board, 2009 • *Federal Sustainable Development Act*
Statistics Canada has prepared a data framework to measure results on global indicators.	• Transforming our world: the 2030 Agenda for Sustainable Development, United Nations, 2015 • National voluntary reviews by Organisation for Economic Co-operation and Development countries submitted to the High-level Political Forum on Sustainable Development, United Nations
There is a domestic system to measure results of policies and programs identified to achieve national goals and targets that reflects the Canadian context and includes baselines for all indicators.	• Directive on Results, Treasury Board, 2016 • *Federal Sustainable Development Act* • Transforming our world: the 2030 Agenda for Sustainable Development, United Nations, 2015 • National voluntary reviews by Organisation for Economic Co-operation and Development countries submitted to the High-level Political Forum on Sustainable Development, United Nations

Criteria	Sources
To determine whether the Government of Canada, as represented by the selected federal organizations, was prepared to implement the United Nations' 2030 Agenda for Sustainable Development, we used the following criteria: (continued)	
There is a system for monitoring results and for reporting on progress in implementing the 2030 Agenda and the sustainable development goals.	• Directive on Results, Treasury Board, 2016 • *Federal Sustainable Development Act* • Achieving a Sustainable Future: A Federal Sustainable Development Strategy for Canada 2016–2019, Environment and Climate Change Canada, 2016 • Transforming our world: the 2030 Agenda for Sustainable Development, United Nations, 2015 • National voluntary reviews by Organisation for Economic Co-operation and Development countries submitted to the High-level Political Forum on Sustainable Development, United Nations

Period covered by the audit

The audit covered the period between 25 September 2015 and 23 November 2017. This is the period to which the audit conclusion applies.

Date of the report

We obtained sufficient and appropriate audit evidence on which to base our conclusion on 23 November 2017, in Ottawa, Canada.

Audit team

Principal: Kimberley Leach
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Tristan Matthews
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List of Recommendations

The following table lists the recommendations and responses found in this report. The paragraph number preceding the recommendation indicates the location of the recommendation in the report, and the numbers in parentheses indicate the location of the related discussion.

Recommendation	Response
Governance for the United Nations' 2030 Agenda for Sustainable Development	
2.32 The Government of Canada, as represented by the five organizations leading the 2030 Agenda preparations—Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada—in consultation with the Privy Council Office, should develop and communicate a governance structure to manage the implementation of the United Nations' 2030 Agenda for Sustainable Development. The governance structure should establish a clear lead and articulate the roles, responsibilities, and accountabilities of other responsible and accountable federal organizations. **(2.26–2.31)**	**The five organizations' response.** Agreed. Given the comprehensive and integrated nature of the United Nations' 2030 Agenda for Sustainable Development, Canada recognizes that the successful implementation of the 2030 Agenda at home and abroad will require a whole-of-government approach. Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, as well as the Privy Council Office and Statistics Canada, are collaborating through an existing inter-departmental working group and steering committee on the development of an approach to guide the Government of Canada's implementation of the 2030 Agenda. This approach will include and clearly communicate a governance structure that establishes roles, responsibilities, and accountabilities, as appropriate. The governance structure will seek to build on existing mechanisms, wherever possible and appropriate.
2.37 The Government of Canada, as represented by the five organizations leading the 2030 Agenda preparations—Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada—in consultation with the Privy Council Office, should establish an inclusive communication plan and engagement strategy for the federal government to raise public awareness of the United Nations' 2030 Agenda for Sustainable Development and consult and engage other levels of government and Canadians. Activity results should be reported transparently to the public and taken into account when establishing national targets and an implementation plan. **(2.33–2.36)**	**The five organizations' response.** Agreed. An open and inclusive communications and engagement plan for implementing the United Nations' 2030 Agenda for Sustainable Development is a key priority for the Government of Canada. Making progress against the sustainable development goals will require action and collaboration between governments and all stakeholders. As part of the development of an approach to guide the Government of Canada's implementation of the 2030 Agenda, Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, in collaboration with other federal entities, will establish a coordinated approach to public communications, engagement, and consultations with Canadian and international stakeholders. Stakeholders will include provinces, territories, and municipalities; civil society; the private sector; women and youth; Indigenous peoples; academia; and others. Departments will work collaboratively with their partners in the development of a coordinated approach, including through the integration of the sustainable development goals into communication and outreach policies and products. Existing reporting mechanisms, such as Statistics Canada's new website for

Recommendation	Response
	reporting data on sustainable development goals, and commitments to transparent reporting will be applied to ensure the public has access to relevant information on Government of Canada activities related to the implementation of the 2030 Agenda.
2.45 The Government of Canada, as represented by the five organizations leading the 2030 Agenda preparations—Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada—in consultation with the Privy Council Office and Statistics Canada, should establish and communicate an implementation plan to achieve the national targets and sustainable development goals in Canada. This plan should include • clearly defined and attributed accountabilities for involved federal organizations; • provisions for effective cooperation with other levels of government and with relevant stakeholders; • clear national targets; • coherent actions, which, implemented together, will add up to achieve the national targets; and • a system for measuring results and for monitoring and reporting on the progress in achieving national targets to the end of 2030. **(2.38–2.44)**	**The five organizations' response.** Agreed. Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, in collaboration with other federal entities, are currently collaborating to develop an approach to guide the Government of Canada's implementation of the United Nations' 2030 Agenda for Sustainable Development. This approach includes the consideration of how to track and report on Canada's progress in implementing the sustainable development goals, including through the integration of the goals' targets and indicators, wherever possible and appropriate, in policies, programs, and initiatives. Departments are also working to determine how best to incorporate reporting on the sustainable development goals into departmental reporting processes and results and delivery efforts. In some cases, this is already being implemented on an individual basis. Existing data collection activities and reporting mechanisms will be leveraged and built upon in order to ensure Canada's progress in implementing the 2030 Agenda is effectively captured and transparently communicated.
Departmental actions	
2.55 Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada should analyze the extent to which their policies and programs can contribute to the targets and goals of the United Nations' 2030 Agenda for Sustainable Development. **(2.54)**	**The five organizations' response.** Agreed. Canada is committed to supporting the implementation of the United Nations' 2030 Agenda for Sustainable Development and the sustainable development goals. This commitment was affirmed by the Prime Minister in his speech to the General Assembly of the United Nations in September 2017. Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada, in collaboration with other federal entities, are working together to develop an approach to guide the Government of Canada's implementation of the 2030 Agenda domestically and internationally.

Recommendation	Response
	Canada is already working to achieve the sustainable development goals through its domestic priorities; for example, through renewing the government's relationship with Indigenous peoples; prioritizing gender equality and the empowerment of all women and girls; investing in children and youth; reducing inequalities through efforts to grow the middle class; working to ensure a safe, clean, and sustainable environment; taking action on climate change; and investing in infrastructure. Internationally, Canada is contributing to the achievement of the sustainable development goals through the effective implementation of its new Feminist International Assistance Policy, the advancement of its progressive trade agenda, and the second National Action Plan on Women, Peace and Security. As part of the government's commitment to the implementation of the 2030 Agenda, Employment and Social Development Canada, Environment and Climate Change Canada, Global Affairs Canada, Indigenous and Northern Affairs Canada, and Status of Women Canada are examining how and to what extent their respective policies and programs will contribute to the 2030 Agenda goals, targets, and indicators. **Employment and Social Development Canada's response.** Agreed. Employment and Social Development Canada has taken measures to assess how existing policies align with the sustainable development goals. For example, the Canada child benefit provides increased support for low- to middle-income families with children. In support of the goal of no poverty (Goal 1), it was estimated that the Canada child benefit would lift approximately 300,000 children out of poverty. In 2016, the government also increased the Guaranteed Income Supplement, benefiting nearly 900,000 seniors, including 13,000 seniors who have been lifted out of poverty. Additionally, in support of Goal 1, the Government of Canada, in consultation with stakeholders, is developing a Canadian Poverty Reduction Strategy that will align and support existing provincial and municipal poverty reduction strategies. In support of the goal of sustainable cities and communities (Goal 11), the Government of Canada has developed Canada's first-ever National Housing Strategy through consultations with Canadians from all walks of life. Setting clear goals, the strategy aims to remove 530,000 Canadians from housing need and reduce chronic homelessness by 50 percent over the next decade. **Environment and Climate Change Canada's response.** Agreed. Environment and Climate Change Canada, in collaboration with other implicated federal departments, will assess how and to what extent its policies and programs will contribute to the goals, targets, and indicators of the United Nations' 2030 Agenda for Sustainable Development. Noting that there is already considerable alignment between the sustainable development goals and the Department's programs, policies, and services through the Federal Sustainable Development Strategy, Environment and Climate Change Canada will continue to collaborate with all levels of government and a cross-section of partners and stakeholders to support the implementation of the 2030 Agenda.

Recommendation	Response
	Global Affairs Canada's response. Agreed. Global Affairs Canada has already taken measures to assess how its policies and programs align with the sustainable development goals. For example, Canada's International Assistance Policy, which is based on an extensive consultation with stakeholders, addresses a significant number of the goals. Canada is also contributing to the achievement of the goals through the advancement of its progressive trade agenda and the implementation of its foreign policy agenda. **Indigenous and Northern Affairs Canada's response.** Agreed. Indigenous and Northern Affairs Canada, in collaboration with other implicated federal departments, will assess how and the extent to which its policies and programs will contribute to the goals, targets, and indicators of the United Nations' 2030 Agenda for Sustainable Development. The Department notes that there is already considerable alignment between the sustainable development goals and the Department's programs, policies, and services. In addition, many program reforms are currently taking place in First Nations education and child and family services, which will contribute to the implementation of the 2030 Agenda. **Status of Women Canada's response.** Agreed. Status of Women Canada, in collaboration with other implicated federal departments, will assess how and to what extent its policies and programs can contribute to the goals, targets, and indicators of the United Nations' 2030 Agenda for Sustainable Development. Status of Women Canada noted that there is already considerable alignment between the sustainable development goals and its role in further developing the federal government's capacity to conduct Gender-Based Analysis Plus at all stages of policy development and program delivery. Status of Women Canada will continue to collaborate with all levels of government and a cross-section of partners and stakeholders to support the implementation of the 2030 Agenda.

Appendix

Summary assessment of Canada's preparedness to implement the United Nations' 2030 Agenda for Sustainable Development

Common approach to audit preparedness to implement sustainable development goals	Audit criteria used	Canada's preparedness
1. Commitment and responsibility Commitment to implement the 2030 Agenda and recognition of national responsibility for sustainable development	There is a recognition of federal responsibility for sustainable development as described in the 2030 Agenda.	• Federal government committed to implementing the 2030 Agenda • Narrow interpretation of sustainable development
2. Establishing governance Establishing a governance structure where clear responsibilities and accountabilities are determined	There is a whole-of-government governance model for the implementation of the sustainable development goals involving collaboration between the Privy Council Office and lead departments.	• No federal governance structure in place that articulates roles and responsibilities
3. Engaging and consulting Engaging and consulting to build public awareness, engage other levels of government, and encourage dialogue on sustainable development goals	Lead departments have effective procedures and tools to ensure inclusiveness, build public awareness, engage other levels of government, and encourage dialogue on the sustainable development goals.	• No federal communication plan and no engagement strategy for the 2030 Agenda • Departments consulted on specific policies and programs
4. Planning Preparing plans, and identifying programs and policies, to achieve the sustainable development goals and related targets	Lead departments have identified the programs, policies, or services to achieve the sustainable development goals and related targets.	• No national implementation plan and few national targets • No analysis of the extent to which individual policies and programs could contribute to achieving the 2030 Agenda targets and goals
5. Measuring system Preparing a data framework to measure results on global indicators and preparing a system to measure policy and program results that reflect the national context	Statistics Canada has prepared a data framework to measure results on the global indicators. There is a domestic system to measure results of policies and programs identified to achieve national goals and targets that reflects the Canadian context and includes baselines for all indicators.	• Data framework developed to measure Canada's results against global indicators • Data compilation in progress • No system to measure results toward national targets

Summary assessment of Canada's preparedness to implement the United Nations' 2030 Agenda for Sustainable Development (continued)

Common approach to audit preparedness to implement sustainable development goals	Audit criteria used	Canada's preparedness
6. Monitoring system Elaboration of a system for monitoring results in implementing the 2030 Agenda	There is a system for monitoring results and for reporting on progress in implementing the 2030 Agenda and the sustainable development goals.	• No system to monitor progress toward national targets
7. Reporting system Elaboration of a system for reporting results in implementing the 2030 Agenda	There is a system for monitoring results and for reporting on progress in implementing the 2030 Agenda and the sustainable development goals.	• No system to report progress toward national targets

Spring 2018

Reports of the Commissioner of the Environment and Sustainable Development to the Parliament of Canada

The Commissioner's Perspective

1. Salmon Farming
2. Canada's Preparedness to Implement the United Nations' Sustainable Development Goals
3. Conserving Biodiversity